



General Assembly

**Substitute Bill No. 377**

January Session, 2011

\* \_\_\_\_SB00377PD\_\_\_\_050911\_\_\_\_ \*

**AN ACT CONCERNING INTEREST OWED ON PROPERTY TAXES BY  
MEMBERS OF THE ARMED FORCES CALLED TO ACTIVE SERVICE.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective October 1, 2011, and applicable to assessment*  
2       *years commencing on or after October 1, 2011*) Notwithstanding the  
3       provisions of section 12-146 of the general statutes, a municipality  
4       may, upon approval by its legislative body or, in any town in which  
5       the legislative body is a town meeting, by the board of selectmen of  
6       such municipality, elect to not charge or collect interest for a period of  
7       one year on any property tax or any installment or part thereof that is  
8       payable by any resident of the state who (1) is a member of the armed  
9       forces of the United States or of any state or of any reserve component  
10      thereof, (2) has been called to active service in the armed forces of the  
11      United States, and (3) is serving outside the state on the final day that  
12      payment of such property tax or installment or part thereof is due.

13      Sec. 2. Section 12-146c of the general statutes is repealed and the  
14      following is substituted in lieu thereof (*Effective October 1, 2011, and*  
15      *applicable to assessment years commencing on or after October 1, 2011*):

16      Notwithstanding the provisions of section 12-146, a municipality  
17      shall not charge or collect interest for a period of one year on any  
18      property tax or any installment or part thereof that is payable by any  
19      resident of the state who is a member of the armed forces of the United

Section 1	<i>October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011</i>	New section
Sec. 2	<i>October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011</i>	12-146c

<b>VA</b>	<i>Joint Favorable C/R</i>	FIN
<b>FIN</b>	<i>Joint Favorable Subst.</i>	
<b>PD</b>	<i>Joint Favorable</i>	